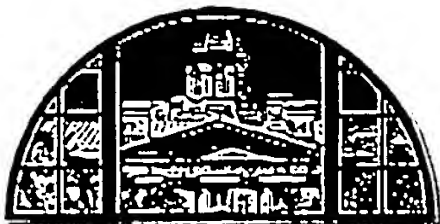09/493478

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December 9, 2004

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Ms. Kay D. Pinkney
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Re: U.S. Patent Application Serial No. 09/493,478 of Patrick Dana Simpson, Terry Edward Simpson, and Dana William Simpson for a REMOVABLE LOAD BED FOR A VEHICLE; Our File – SMTT 320A, Your Ref. – 81959-2

Dear Ms. Pinkney:

Pursuant to your voicemail message of December 7, 2004, listed below is the information you requested regarding the country of residence for the inventors in the referenced application.

Name of Inventor	Country of Residence
Patrick Dana Simpson	Canada
Terry Edward Simpson	Canada
Dana William Simpson	Canada

Please feel free to contact us with any further questions or comment.

Sincerely,

Anton E. Skaugset
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AES:sw